



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, ३० मार्च, १९९३/९ चैत्र, १९१५

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग
अधिसूचना

शिनता-१७१००२, २७ मार्च, १९९३

संख्या ई० एक्स० एन० एफ० (१) १/९३.—भारत के राष्ट्रपति, हिमाचल प्रदेश जनरल सेल्स टैक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ६ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राजपत्र (प्रसाधारण), हिमाचल प्रदेश, तारीख ३० मई, १९७४ में प्रकाशित और समय-समय पर यथा संशोधित 'इ१ विभाग' की 'अधिसूचना संख्या १-१५/७३-ई० एण्ड टी० (सेक्ट)', तारीख २९ मई, १९७४ (जिसे इसके पश्चात् उक्त अधिसूचना कहा गया है) में १ अप्रैल, १९९३ से विमानित संशोधन करते हैं:—

संशोधन

For the existing proviso (I-A) of the said notification, the following shall be substituted, namely:—

“(I-A).—The rate of tax on Foreign Liquor, Wines, Beer imported into India and the goods specified in item No. 34 of the Schedule ‘A’ shall be 30 paise in a rupee except that the rate of tax on Indian Made Foreign Liquor and Beer excluding the Foreign Liquor, Wines, Beer imported into India and the goods specified in item No. 34 of the Schedule ‘A’ shall be :—

- (i) (a) 15 paise in a rupee when excise Duty on the Indian Made Foreign Spirit has been paid at the rate of Rs. 30/- per proof litre on Indian Made Foreign Spirit; and
- (b) 15 paise in a rupee when Excise Duty on Indian Made Beer has been paid at the rate of Rs. 3/- per bottle of 650 mls., with 5% alcoholic content and at the rate of Rs. 6/- per bottle of 650 mls. with alcoholic content above 5% and upto 8.25%; and

- (ii) seven and a half paise in a rupee on Indian Made Foreign Liquor when Excise Duty on the same has been paid at the rate of Rs. 37/- per proof litre;
- (iii) 30 paise in a rupee on Indian Made Beer when duty on the same has been paid at the rates of Rs. 1/- and Rs. 3/- per bottle of 650 mls. each with alcoholic contents upto 5% and above 5% but not exceeding 8.25% respectively; and
- (iv) 30 paise in a rupee on Wines (other than imported into India)."

आदेश द्वारा,
ए० एन० विद्यार्थी,
वित्तायुक्त एवं सचिव ।

[Authoritative English text of this department notification No. EXN-F(1) 1/93 dated 27th March, 1993, as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th March, 1993

No. EXN-F(1)1/93.—In exercise of the power vested in him under Section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the President of India is pleased to make the following further amendments in this department notification No. 1-15/73-E&T (S&T), dated the 29th May, 1974 published in Himachal Pradesh Rajptra (Extra ordinary), dated the 30th May, 1974 (hereinafter called the "said notification") and as amended from time to time, w.e.f. 1-4-1993:—

AMENDMENT

For the existing proviso (1-A) of the said notification, the following shall be substituted, namely:—

- "(1-A) The rate of tax on Foreign Liquor, Wines, Beer imported into India and the goods specified in item No. 34 of the Schedule 'A' shall be 30 paise in a rupee except that the rate of tax on Indian Made Foreign Liquor and Beer excluding the Foreign Liquor, Wines, Beer imported into India and the goods specified in item No. 34 of the Schedule 'A' shall be:—
- (i) (a) 15 paise in a rupee when Excise Duty on the Indian Made Foreign Spirit has been paid at the rate of Rs. 30/- per proof litre on Indian Made Foreign Spirit; and
 - (b) 15 paise in a rupee when Excise Duty on Indian Made Beer has been paid at rates of Rs. 3/- per bottle of 650 mls. with 5% alcoholic content and at the rate of Rs. 6/- per bottle of 650 mls. with alcoholic content above 5% and upto 8.25%; and
 - (ii) seven and a half paise in a rupee on Indian Made Foreign Liquor when Excise Duty on the same has been paid at the rate of Rs. 37/- per proof litre;
 - (iii) 30 paise in a rupee on Indian Made Beer when duty on the same has been paid at the rates of Rs. 1/- and Rs. 3/- per bottle of 650 mls. each with alcoholic contents upto 5% and above 5% but not exceeding 8.25% respectively; and
 - (iv) 30 paise in a rupee on Wines (other than imported into India)."

By order

A. N. VIDYARTHI,
Financial Commissioner-cum-Secretary,
(E&T to the Government of Himachal Pradesh.